

**State of Alaska**  
**FY2024 Governor's Operating Budget**

**Department of Revenue**  
**Criminal Investigations Unit**  
**Component Budget Summary**

**Component: Criminal Investigations Unit**

**Contribution to Department's Mission**

The mission of the Criminal Investigations Unit (CIU) is to enforce Department of Revenue's criminal laws and regulations through investigation, public education and use of legal process, and provide inter-law enforcement agency support through data exchange and joint operations.

**Core Services**

- Investigate taxpayer fraud and crimes relating to tax programs
- Investigate Permanent Fund Dividend (PFD) fraud and crimes relating to PFD eligibility
- Assist law enforcement through participation in working groups and information sharing

**Major Component Accomplishments in 2022**

- Developed proactive/reactive cyber security responses and reports designed to assist in the early identification and prevention of online theft.
- Received 307 fraud tips. 201 PFD cases were investigated with 108 referred to the PFD Division for an administrative action and 6 cases were referred to the Office of Special Prosecutions for criminal charges.
- Completed 285 tobacco inspections in addition to 153 alcohol, and 77 gaming inspections.
- Completed 1,646 requests for assistance from outside agencies.

**Key Component Challenges**

- CIU analyzes potential fraud and other criminal activity occurring in programs within the Tax Division and Permanent Fund Dividend Division. The nature of investigating is becoming more dangerous and criminal activity seems to be crossing programs. The challenges faced by this unit include developing ways to improve investigator safety in the field, ability to respond to divisional workflow, and encouraging more efficient multi-program travel.

**Significant Changes in Results to be Delivered in FY2024**

- No significant changes expected.

**Statutory and Regulatory Authority**

AS 43 Revenue and Taxation  
AS 43.23.055 Permanent Fund Dividend

**Contact Information**

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Criminal Investigations Unit Personal Services Information				
Authorized Positions			Personal Services Costs	
	<u>FY2023</u> <u>Management</u> <u>Plan</u>	<u>FY2024</u> <u>Governor</u>		
Full-time	8	8	Annual Salaries	689,951
Part-time	0	0	COLA	19,234
Nonpermanent	0	0	Premium Pay	0
			Annual Benefits	413,931
			<i>Less 1.82% Vacancy Factor</i>	(20,416)
			Lump Sum Premium Pay	0
<b>Totals</b>	<b>8</b>	<b>8</b>	<b>Total Personal Services</b>	<b>1,102,700</b>

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Criminal Justice Technician 2	1	0	0	0	1
Investigator 3	4	0	1	0	5
Investigator 4	1	0	0	0	1
Investigator 5	1	0	0	0	1
<b>Totals</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>8</b>

**Component Detail All Funds**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Non-Formula Component

	<b>FY2022 Actuals</b>	<b>FY2023 Conference Committee</b>	<b>FY2023 Authorized</b>	<b>FY2023 Management Plan</b>	<b>FY2024 Governor</b>	<b>FY2023 Management Plan vs FY2024 Governor</b>	
71000 Personal Services	892.6	1,027.1	1,027.1	1,078.6	1,102.7	24.1	2.2%
72000 Travel	10.6	4.0	4.0	21.0	21.0	0.0	0.0%
73000 Services	99.8	106.2	106.2	146.9	146.9	0.0	0.0%
74000 Commodities	8.1	4.4	4.4	4.4	4.4	0.0	0.0%
75000 Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
77000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
78000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
<b>Totals</b>	<b>1,011.1</b>	<b>1,141.7</b>	<b>1,141.7</b>	<b>1,250.9</b>	<b>1,275.0</b>	<b>24.1</b>	<b>1.9%</b>
<b>Fund Sources:</b>							
1004 Gen Fund (UGF)	0.0	0.0	0.0	0.0	796.7	796.7	100.0%
1007 I/A Rcpts (Other)	1,011.1	1,141.7	1,141.7	1,250.9	0.0	-1,250.9	-100.0%
1050 PFD Fund (Other)	0.0	0.0	0.0	0.0	478.3	478.3	100.0%
<b>Unrestricted General (UGF)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>796.7</b>	<b>796.7</b>	<b>100.0%</b>
<b>Designated General (DGF)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>
<b>Other Funds</b>	<b>1,011.1</b>	<b>1,141.7</b>	<b>1,141.7</b>	<b>1,250.9</b>	<b>478.3</b>	<b>-772.6</b>	<b>-61.8%</b>
<b>Federal Funds</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>
<b>Positions:</b>							
Permanent Full Time	8	8	8	8	8	0	0.0%
Permanent Part Time	0	0	0	0	0	0	0.0%
Non Permanent	0	0	0	0	0	0	0.0%

**Change Record Detail - Multiple Scenarios with Descriptions**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2023 Conference Committee To FY2023 Authorized *****												
<b>FY2023 Conference Committee</b>												
1007 I/A Rcpts	ConfCom	1,141.7	1,027.1	4.0	106.2	4.4	0.0	0.0	0.0	8	0	0
<b>Subtotal</b>		<b>1,141.7</b>	<b>1,027.1</b>	<b>4.0</b>	<b>106.2</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8</b>	<b>0</b>	<b>0</b>
***** Changes From FY2023 Authorized To FY2023 Management Plan *****												
<b>Transfer Authority from Administrative Services Division to Align Investigation Activities</b>												
1007 I/A Rcpts	Trin	109.2	51.5	17.0	40.7	0.0	0.0	0.0	0.0	0	0	0
<b>Subtotal</b>		<b>1,250.9</b>	<b>1,078.6</b>	<b>21.0</b>	<b>146.9</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8</b>	<b>0</b>	<b>0</b>
***** Changes From FY2023 Management Plan To FY2024 Governor *****												
<b>Replace Interagency Receipts for Criminal Investigations</b>												
1004 Gen Fund	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		781.6										
1050 PFD Fund		-1,250.9										
		469.3										
<p>This fund change is a net zero change across the Department of Revenue. This amount is a combination of the Tax Division and Permanent Fund Dividend (PFD) Division. Corresponding reductions in the Tax and PFD divisions eliminate the need for a reimbursable services agreement across the Divisions and provides more clarity.</p>												
<b>FY2024 Salary and Health Insurance Increases</b>												
1004 Gen Fund	SalAdj	22.0	22.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		13.8										
		8.2										
<p>FY2024 Salary and Health Insurance Increases: \$22.0</p> <p>FY2024 GGU cost of living increase 2.5%: \$16.1</p> <p>FY2024 SU cost of living increase 1%: \$2.9</p> <p>FY2024 AlaskaCare insurance increase from \$1,685 to \$1,793 per member per month: \$2.6</p>												

**Change Record Detail - Multiple Scenarios with Descriptions**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
FY2024 GGU health insurance increase from \$1,567.50 to \$1,573.50 per member per month: \$0.4												
<b>FY2024 PERS Rate Adjustment</b>												
	SalAdj	2.1	2.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1.3										
1050 PFD Fund		0.8										
FY2024 PERS rate adjustment to 25.10%: \$2.1												
<b>Totals</b>		<b>1,275.0</b>	<b>1,102.7</b>	<b>21.0</b>	<b>146.9</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8</b>	<b>0</b>	<b>0</b>

**Line Item Detail (1676)**  
**Department of Revenue**  
**Travel**

**Component:** Criminal Investigations Unit (2993)

<b>Line Number</b>	<b>Line Name</b>		<b>FY2022 Actuals</b>	<b>FY2023 Management Plan</b>	<b>FY2024 Governor</b>
2000	Travel		10.6	21.0	21.0
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2022 Actuals</b>	<b>FY2023 Management Plan</b>	<b>FY2024 Governor</b>
<b>2000 Travel Detail Totals</b>			<b>10.6</b>	<b>21.0</b>	<b>21.0</b>
2000	In-State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	10.6	21.0	21.0

**Line Item Detail (1676)**  
**Department of Revenue**  
**Services**

**Component:** Criminal Investigations Unit (2993)

<b>Line Number</b>	<b>Line Name</b>		<b>FY2022 Actuals</b>	<b>FY2023 Management Plan</b>	<b>FY2024 Governor</b>
3000	Services		99.8	146.9	146.9
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2022 Actuals</b>	<b>FY2023 Management Plan</b>	<b>FY2024 Governor</b>
<b>3000 Services Detail Totals</b>			<b>99.8</b>	<b>146.9</b>	<b>146.9</b>
3000	Education Services	Training, educational conferences, agency memberships, tuition, books and fees for work-related courses	2.1	2.0	2.0
3003	Information Technology	IT training, consulting, software licensing, software maintenance, and IT equipment leases	7.2	0.0	0.0
3004	Telecommunications	Local, long distance, cellular, television, data/network telecommunications equipment charges	1.2	0.1	0.1
3006	Delivery Services	Freight, courier services, and postage	0.1	0.5	0.5
3009	Structure/Infrastructure/Land	Infrastructure maintenance and repairs, rentals, and leases	0.0	1.0	1.0
3010	Equipment/Machinery	Office furniture and equipment repairs, maintenance, rentals and leases	0.7	0.8	0.8
3011	Other Services	Professional management and consulting services; printing and copying services	1.5	1.9	1.9
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	25.8	28.3	28.3
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Computer Services - MICS	0.0	1.0	1.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Server Hosting & Storage	0.0	2.9	2.9



**Line Item Detail (1676)**  
**Department of Revenue**  
**Services**

**Component:** Criminal Investigations Unit (2993)

Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
<b>3000 Services Detail Totals</b>			<b>99.8</b>	<b>146.9</b>	<b>146.9</b>
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide Alaska Records Management System (ARMS) Case Management System Access	0.0	5.6	5.6
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Office of Information Technology (OIT) telecommunications services	2.4	2.8	2.8
3021	Inter-Agency Mail	Admin - Department-wide Central mailroom services including pickup and delivery of mail, postage, and mailing of state warrants	0.7	0.7	0.7
3022	Inter-Agency Human Resources	Admin - Department-wide Human resource and payroll services provided by the Division of Personnel	4.1	9.3	9.3
3023	Inter-Agency Building Leases	Trans - Department-wide Cost of space in state-owned facilities and private leases	47.8	47.8	47.8
3026	Inter-Agency Insurance	Admin - Department-wide Risk Management	0.2	0.3	0.3
3027	Inter-Agency Financial	Admin - Department-wide Division of Finance chargeback for IRIS FIN, HRM, and ALDER	1.2	1.0	1.0
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide ADA compliance	0.1	0.2	0.2
3037	State Equipment Fleet	Trans - Department-wide State equipment fleet, fuel and fixed costs services	2.4	5.4	5.4
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125) Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	0.0	27.8	27.8
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123) Support services provided by the Commissioner's Office	0.0	3.5	3.5
3038	Inter-Agency Management/Consulting	Labor - Department-wide Personal services, programming, and maintenance costs associated with the release of confidential UI data through the Secure Access Management system	2.3	4.0	4.0

**Line Item Detail (1676)**  
**Department of Revenue**  
**Commodities**

**Component:** Criminal Investigations Unit (2993)

<b>Line Number</b>	<b>Line Name</b>		<b>FY2022 Actuals</b>	<b>FY2023 Management Plan</b>	<b>FY2024 Governor</b>
4000	Commodities		8.1	4.4	4.4
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2022 Actuals</b>	<b>FY2023 Management Plan</b>	<b>FY2024 Governor</b>
<b>4000 Commodities Detail Totals</b>			<b>8.1</b>	<b>4.4</b>	<b>4.4</b>
4000	Business	Business supplies including book and educational equipment and furniture; office supplies; desktop computers, printers and IT equipment less than \$5,000 per item; and subscriptions including electronic access to information	8.0	4.4	4.4
4002	Household/Institutional	Institutional supplies	0.1	0.0	0.0

**Revenue Detail (1681)**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
<b>5007 I/A Rcpts (1007 I/A Rcpts)</b>			<b>1,011.1</b>	<b>1,250.9</b>	<b>0.0</b>
5301 Inter-Agency Receipts	Rev - Permanent Fund Dividend Division (981)	Consolidated investigative services	281.3	472.6	0.0
5301 Inter-Agency Receipts	Rev - Tax Division (2476)	Consolidated investigative services	729.8	778.3	0.0

**Inter-Agency Services (1682)**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)

				FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
<b>Component Totals</b>				<b>87.0</b>	<b>140.6</b>	<b>140.6</b>
With Department of Administration				34.5	46.5	46.5
With Department of Public Safety				0.0	5.6	5.6
With Department of Transportation/Public Facilities				50.2	53.2	53.2
With Department of Revenue				0.0	31.3	31.3
With Department of Labor and Workforce Development				2.3	4.0	4.0
Object Class	Servicing Agency	Explanation		FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	Office of Information Technology (OIT) core services	25.8	28.3	28.3
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Computer Services - MICS	0.0	1.0	1.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Server Hosting & Storage	0.0	2.9	2.9
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide	Alaska Records Management System (ARMS) Case Management System Access	0.0	5.6	5.6
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	Office of Information Technology (OIT) telecommunications services	2.4	2.8	2.8
3021	Inter-Agency Mail	Admin - Department-wide	Central mailroom services including pickup and delivery of mail, postage, and mailing of state warrants	0.7	0.7	0.7
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	4.1	9.3	9.3
3023	Inter-Agency Building Leases	Trans - Department-wide	Cost of space in state-owned facilities and private leases	47.8	47.8	47.8
3026	Inter-Agency Insurance	Admin - Department-wide	Risk Management	0.2	0.3	0.3
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance chargeback for IRIS FIN, HRM, and ALDER	1.2	1.0	1.0
3028	Inter-Agency Americans with	Admin - Department-wide	ADA compliance	0.1	0.2	0.2

**Inter-Agency Services (1682)**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)

<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2022 Actuals</b>	<b>FY2023 Management Plan</b>	<b>FY2024 Governor</b>	
	Disabilities Act Compliance					
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	2.4	5.4	5.4
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	0.0	27.8	27.8
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	0.0	3.5	3.5
3038	Inter-Agency Management/Consulting	Labor - Department-wide	Personal services, programming, and maintenance costs associated with the release of confidential UI data through the Secure Access Management system	2.3	4.0	4.0

**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2024 Governor (19867)  
**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
04-0022	Investigator 5	FT	A	SS	Anchorage	200	21N / O	12.0		113,395	1,556	0	63,844	178,795	89,398
04-3249	Investigator 3	FT	A	GP	Anchorage	200	18G / J	12.0		76,626	2,628	0	47,496	126,750	126,750
04-3256	Investigator 3	FT	A	GP	Anchorage	99	18O	12.0		93,300	3,200	0	53,697	150,197	150,197
04-6095	Investigator 3	FT	A	GP	Juneau	205	18J	12.0		83,070	2,849	0	49,892	135,811	135,811
04-6101	Investigator 3	FT	A	GP	Anchorage	200	18G	12.0		75,972	2,606	0	47,253	125,831	0
04-7190	Criminal Justice Technician 2	FT	A	GP	Anchorage	200	14N / O	12.0		69,715	2,391	0	44,926	117,032	58,516
08-2077	Investigator 4	FT	A	SS	Anchorage	200	20L / M	12.0		101,901	1,398	0	59,570	162,869	162,869
08-2078	Investigator 3	FT	A	GP	Anchorage	200	18G	12.0		75,972	2,606	0	47,253	125,831	0
<b>Total Positions</b>													<b>Total Salary Costs:</b>	689,951	
<b>Full Time Positions:</b>													<b>Total COLA:</b>	19,234	
<b>Part Time Positions:</b>													<b>Total Premium Pay:</b>	0	
<b>Non Permanent Positions:</b>													<b>Total Benefits:</b>	413,931	
<b>Positions in Component:</b>													<b>Total Pre-Vacancy:</b>	1,123,116	
													<b>Minus Vacancy Adjustment of 1.82%:</b>	(20,416)	
													<b>Total Post-Vacancy:</b>	1,102,700	
<b>Total Component Months:</b> 96.0													<b>Plus Lump Sum Premium Pay:</b>	0	
													<b>Personal Services Line 100:</b>	1,102,700	

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	723,541	710,388	64.42%
1050 Permanent Fund Dividend Fund	399,576	392,312	35.58%
<b>Total PCN Funding:</b>	<b>1,123,116</b>	<b>1,102,700</b>	<b>100.00%</b>

Note: If a position is split, an asterisk (\*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (\*\*) will appear in this column. [No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

**Department of Revenue**  
**Criminal Investigations Unit (2993)**  
RDU: Administration and Support (50)  
FY2024 Governor's Budget  
Position Totals: 8 PFT

